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## FINANCE DEPARTMENT

### NOTIFICATION

The 6th February 2010

**S.R.O. No.40/2010**—Whereas the draft of certain rules further to amend the Orissa Sales Tax Rules 1947, was published as required by sub-section (1) of Section 29 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), in the extraordinary issue No. 1629 of the *Orissa Gazette* dated the 7th November, 2009 in the notification of the Government of Orissa in the Finance Department No. 54443-CTA-37/08-F., dated the 7th November, 2009 inviting objections and suggestions from all persons likely to be affected thereby till the expiry of a period of fifteen days from the date of publication of the said notification in the *Orissa Gazette*;

And whereas, no objection or suggestion has been received in respect of the said draft during the stipulated period;

Now, therefore, in exercise of the powers conferred by Section 29 of the said Act, the State Government do hereby make the following rules further to amend the Orissa Sales Tax Rules, 1947, namely:—

**1.** (1) These rules may be called the Orissa Sales Tax (Amendment) Rules, 2010.

(2) Rule 4 – B shall be deemed to have come into force on the 30th July, 1999 and the remaining rules shall be deemed to have come into force on the 25th February, 2009.

**2.** In the Orissa Sales Tax Rules, 1947, (here in after referred to as the said rules), in rule 2, for clause (b), the following shall be substituted, namely:—

“(b) Assistant Commissioner, Deputy Commissioner, Joint Commissioner, Additional Commissioner, Special Additional Commissioner and Special Commissioner

shall respectively mean Assistant Commissioner of Sales Tax, Deputy Commissioner of Sales Tax, Joint Commissioner of Sales Tax, Additional Commissioner of Sales Tax, Special Additional Commissioner of Sales Tax and Special Commissioner of Sales Tax appointed under sub-section (2) of Section 3 of the Orissa Value Added Tax Act to assist the Commissioner".

**3. In the said rules, in rule 3,—**

- (i) in sub-rule (1), after clause (b), the following clause shall be inserted, namely:—  
“(b-1) Joint Commissioner”;
- (ii) in sub-rule (2), after the words “The Assistant Commissioner of Sales Tax”, the words and commas “Deputy Commissioner, Joint Commissioner, Additional Commissioner and Special Additional Commissioner” shall be inserted;
- (iii) in sub-rule (3), after the alphabet and brackets “(b)”, the alphabet and bracket “(b-1)” shall be inserted; and
- (iv) in sub-rule (5), the words “Assistant Commissioner” Wherever occur shall be substituted by the words “Joint Commissioner and/or Deputy Commissioner”.

**4. In the said rules, after rule 4-A, the following rule along with its marginal heading shall be inserted, namely:—**

**“4 –B Deduction of Labour and Service Charge by Works Contractors:**

In case of works contract, deduction of the expenditure incurred towards labour and service as provided in Section – 5(2) AA of the Act shall be subject to production of evidence in support of such expenses to the satisfaction of the Assessing Authority. In the Cases where a dealer executing works contract, fails to produce evidence in support of expenses incurred towards labour and service as referred to above, or such expenses are not ascertainable from the terms and conditions of the contract, or the books of accounts maintained for the purpose are found to be not credible, expenses on account of labour and service shall be determined at the rate specified in the table below:

SI. No.	Nature of the Works contract	Percentage of labour, service and like charges of the total value of the works
(1)	(2)	(3)
1	Structural Works	35%
2	Earth Work, Canal Work Embankment Work etc.	65%
3	Bridge Work	35%
4	Building Work	35%
5	Road Work	45%

**5.** In the said rules, in the proviso to rule 46, the words "Assistant Commissioner" wherever occur shall be substituted by the words "Joint Commissioner/Deputy Commissioner".

**6.** In the said rules, in rule 47, in sub-rule (1), for the authorities specified against whom the appeal shall lie, the following shall be substituted, namely:—

"

(1) If the order is passed by an Assistant Commissioner of Sales Tax or Sales Tax Officer	— To the Joint/Deputy Commissioner of Sales Tax
(2) If the order is passed by the Joint/Deputy Commissioner of Sales Tax	— To the Joint/Additional Commissioner of Sales Tax"

**7.** In the said rules, in rule 79, after the words "or an Assistant Commissioner", the words "or a Deputy Commissioner or a Joint Commissioner" shall be inserted.

**8.** In the said rules, in rule 80, after the words "Sales Tax Officer," the words "or Assistant Commissioner" shall be inserted and for the words "or Assistant Commissioner" appearing after the words "Special Additional Commissioner", the words "or Joint Commissioner or Deputy Commissioner" shall be substituted.

**9.** In the said rules, in rule 88, in sub-rule (2), in clause (i), after the words "Assistant Commissioner of Sales Tax", the words and comma "Joint Commissioner of Sales Tax, Deputy Commissioner of Sales Tax" shall be inserted.

**10.** In the said rules, in rule 90(A), in sub rule (3), the words "Assistant Commissioner" shall be substituted by the words "Joint Commissioner/ Deputy Commissioner".

[No-6074- C.T.A. - 37/08-F]

By order of the Governor

S. ROUT  
Under-Secretary to Government